

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

Chapter 11

DELPHI CORPORATION, et al.,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

**DECLARATION IN SUPPORT OF RESPONSE OF MSX INTERNATIONAL, INC. TO
THIRTEENTH OMNIBUS OBJECTION TO CLAIMS**

R. Michael Muraske declares as follows:

1. I am employed as the Director of Finance for North America at MSX International, Inc. ("MSX").
2. I have firsthand knowledge of the information set forth in this declaration and if necessary would be competent to testify thereto.
3. I reviewed the proofs of claim in the amount of \$90,809.43 against Delphi LLC, Delphi Automotive Systems, LLC, Delphi Corporation and Delphi Electronics (Holding) LLC (collectively, the "Claim") submitted by MSX.
4. I reviewed the documentation that MSX submitted with the Claim.
5. Such documentation was prepared and collected by me or under my supervision.
6. The purchase orders attached to the Claim are true and correct copies of the purchase orders that the Debtors sent to MSX. The purchase orders request that MSX provide certain contract employment and labor services to the Debtors.
7. The invoices attached to the Claim are true and correct copies of the invoices that MSX sent to the Debtors for services provided pursuant to the purchase orders. MSX actually provided the Debtors with the services detailed in the invoices.

8. The three documents labeled "Statements of Account-Pre petition" that MSX submitted with the Claim truly and accurately set forth the amounts that the Debtors owed MSX as of October 14, 2005.

9. As of October 14, 2007, the Debtors owed MSX \$90,809.43.

10. Counsel has informed me that the Debtors object to the Claim as a "Books and Records Claim," and some of the criteria for same; however, I am not aware on what basis the Debtors have categorized the Claim as a Books and Records Claim.

11. I make this declaration under penalty of perjury.

By: 

R. Michael Muraske

Executed in Sterling Heights, Michigan on May 10, 2007

DETROIT.2618323.1

HONIGSMAN

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